

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
DIRECTOR'S RULING 70-6


December 24, 1970

SUBJECT: Information Documents


Section 1166, Title 30, Delaware Code for tax years ending before January 1, 1971 and new Section 1175, Title 30, Delaware Code for years thereafter require information returns to be filed under certain conditions with the State Tax Commissioner (now State Director of Revenue).

Where Information Reports are required the State Director of Revenue prescribes Form 101, Information Return and Form 100, Summary of Information Forms for use by payers to report information regarding payments of Dividends and Interest of \$10 or more and other payments aggregating \$600 or more.

In lieu of Forms 100 and 101 the State Director of Revenue will accept a copy of the Information Return Form 1099 furnished for Federal purposes to Internal Revenue Service.


J. H. Kennedy
Director of Revenue

CONCURRED:


E. J. Wilson
Deputy Attorney General